



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID
TO OTHER STATES**

1998
FORM
MO-CR

Enclosure Sequence No. 1040-03

DLN

INSTRUCTIONS

- Only residents of Missouri may use this form. See instructions on reverse side.
- **You and your spouse must each use a separate Form MO-CR.**
- **Enclose copy of income tax return for each state.** (Credit will not be allowed unless other state's return is enclosed.)
- Enclose Form MO-CR to Form MO-1040.

CLAIMANT'S NAME		SOCIAL SECURITY NO.	
1. Resident claimant's total adjusted gross income (from Form MO-1040, Line 15Y, 15S or 15T)		1	00
2. Resident claimant's Missouri income tax (from Form MO-1040, Line 32Y, 32S or 32T)		2	00
COMPLETE FOR EACH STATE (OTHER THAN MISSOURI) TO WHICH YOU PAID AN INCOME TAX. USE TWO LETTER ABBREVIATION FOR STATE (see table on back). ▶		STATE OF:	STATE OF:
3. Wages and commissions	00	3	00
4. Other (describe nature)	00	4	00
5. Other (describe nature)	00	5	00
6. Total — add Lines 3, 4 and 5	00	6	00
7. Less: related adjustments (from Federal Form 1040A, Line 17 OR Federal Form 1040, Line 32)	00	7	00
8. Net amounts — subtract Line 7 from Line 6	00	8	00
9. Percentage of your income taxed by other state — divide Line 8 by Line 1	%	9	%
10. Maximum credit — multiply Line 2 by percentage on Line 9	00	10	00
11. Income tax you paid to other state on Line 8 above (see instructions) (this is not tax withheld). The income tax is reduced by all credits, except withholding and estimated tax	00	11	00
12. Credit — enter the smaller amount of Line 10 or Line 11	00	12	00
13. Total credit (total of amounts for each state on Line 12). Enter here and on Form MO-1040, Page 2, Line 33	TOTAL	13	00

MO 860-1095 (11-98)

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INSTRUCTIONS FOR FORM MO-CR

This form may be used by a resident individual, resident estate or resident trust. A resident individual also includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 32, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 15Y or 15S of Form MO-1040 if a combined return, or 15T if not a combined return.

Line 2 — On Line 2 enter the amount from Line 32Y or 32S of Form MO-1040 if a combined return, or 32T if not a combined return.

Lines 3–5 — Enter on Lines 3 to 5 the income on which you were required to pay a state income tax to another state, **and which is also subject to Missouri income tax.**

Line 6 — Add Lines 3, 4, and 5 and enter the total on Line 6.

Line 7 — Enter on Line 7 any adjustments to income from Federal Form 1040A, Line 17 or Federal Form 1040, Line 32 or which were related to the income reported on Lines 3, 4 or 5. Do not complete a column for Missouri income.

AL—Alabama
AK—Alaska
AZ—Arizona
AR—Arkansas
CA—California
CO—Colorado
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CT—Connecticut
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GA—Georgia
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ID—Idaho

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IA—Iowa
KS—Kansas
KY—Kentucky
LA—Louisiana

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NJ—New Jersey
NM—New Mexico

NY—New York
NC—North Carolina
ND—North Dakota
OH—Ohio
OK—Oklahoma
OR—Oregon

PA—Pennsylvania
RI—Rhode Island
SC—South Carolina
SD—South Dakota
TN—Tennessee
TX—Texas

UT—Utah
VT—Vermont
VA—Virginia
WA—Washington
WV—West Virginia
WI—Wisconsin
WY—Wyoming

Line 8 — Subtract Line 7 from Line 6 and enter the difference on Line 8.

Line 9 — Divide Line 8 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 9.

Line 10 — Multiply Line 2 by percentage on Line 9 and enter amount on Line 10.

Line 11 — Enter on Line 11 the income tax that you actually paid (not the amount withheld) to the other state. If both you and spouse paid income tax to another state on a joint or combined return, each must claim his or her own portion of the tax paid to the other state. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments. **You must complete a separate Form MO-CR for each spouse.**

Line 12 — Enter on Line 12 the smaller amount of Line 10 or Line 11. Your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income.

Line 13 — Enter total credit from all states on Line 13 and on Form MO-1040, Line 33, and complete your return.

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NJ—New Jersey
NM—New Mexico

NY—New York
NC—North Carolina
ND—North Dakota
OH—Ohio
OK—Oklahoma
OR—Oregon

PA—Pennsylvania
RI—Rhode Island
SC—South Carolina
SD—South Dakota
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